

Internal Revenue Service

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Department of the Treasury
Washington, DC 20224

Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.

Telephone Number:

Refer Reply To:
CC:CORP:6
PLR-119702-11

Date:
June 28, 2011

Legend

Acquiring LLC =

Subgroup A Corporation =

Dear :

This letter responds to your April 25, 2011, request that we supplement our letter ruling dated April 4, 2011 (PLR-104651-11) (the "Original Ruling"). The information submitted in that request is summarized below.

The Original Ruling addresses certain federal income tax consequences of a proposed transaction under sections 338, 368, 301, and certain other relevant provisions of the Internal Revenue Code. Except as modified below, the representations and material facts set forth in the Original Ruling remain in effect for purposes of this supplemental ruling.

Supplemental Facts

The Original Ruling contains a representation that Subgroup A Corporation has no plan or intention to sell or otherwise dispose of any of the assets it acquired in the transaction, except for dispositions made in the ordinary course of business or as otherwise described in the Original Ruling ("Representation (fff)"). Acquiring LLC has now determined that it may contribute some or all of the assets of Subgroup A Corporation to a partnership. Acquiring LLC also may sell or dispose of any remaining assets of Subgroup A Corporation in the future. Acquiring LLC requests a ruling that notwithstanding that Subgroup A Corporation may dispose of assets it acquired in the

transaction in a manner other than as described in Representation (fff), this change will not affect the validity of the Original Ruling.

Supplemental Ruling

Based on the information submitted and representations made in the Original Ruling as modified herein, we rule as follows:

Notwithstanding that, contrary to Representation (fff), Acquiring LLC may contribute some or all of the assets of Subgroup A Corporation to a partnership or that Acquiring LLC also may sell or dispose of any remaining assets of Subgroup A Corporation in the future, this change does not affect the continuing validity of the Original Ruling.

Caveats

The ruling contained in this letter is based upon information and representations submitted by the taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for a ruling, it is subject to verification on examination.

Except as expressly provided herein, no opinion is expressed or implied concerning the tax consequences of any aspect of any transaction or item discussed or referenced in this letter.

Procedural Statements

This ruling letter is directed only to the taxpayer who requested it. Section 6110(k)(3) provides that it may not be used or cited as precedent.

A copy of this letter must be attached to any income tax return to which it is relevant. Alternatively, taxpayers filing their returns electronically may satisfy this requirement by attaching a statement to their return that provides the date and control number of this ruling letter.

In accordance with the power of attorney on file in this office, a copy of this ruling letter is being sent to your authorized representatives.

Sincerely,

Ken Cohen
Senior Technician Reviewer, Branch 3
Office of Associate Chief Counsel (Corporate)